

SUMMARY STATEMENT

Chandler's-Boise LLC v. Idaho State Tax Commission., Docket No. 44211

In an appeal arising out of Ada County, the Idaho Supreme Court affirmed the district court's judgment. The Idaho Supreme Court held as follows: (1) the district court did not err by determining that the exemptions set forth in Idaho Code section 63-3613(b) did not apply to this case; (2) the district court did not err by determining that the 2011 Amendment changed the statute rather than clarifying or reflecting the state of the statute as it existed all along; and (3) the Idaho State Tax Commission is entitled to costs and attorney's fees on appeal.